

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1-5. Cancelled

6. (New) A rewritable and erasable writing sheet comprising

a base film, and

a rewritable and erasable information recording layer formed on the base film, the information recording layer comprised of a mat material composed of cured silicone particles having a particle size from about 1 to 3  $\mu\text{m}$ , and a release material, wherein the silicone particles are at least partially exposed at the surface of the information recording layer.

7. (New) A rewritable and erasable writing sheet according to claim 6, wherein said mat material is present in an amount of about 3 to 10 wt% based on the weight of the information recording layer.

8. (New) A rewritable and erasable writing sheet of claim 6, wherein said release material comprises a polymer having long-chain aliphatic groups.

9. (New) A rewritable and erasable writing sheet of claim 6, wherein the information recording layer has a thickness of from 1 to 2  $\mu\text{m}$ .